

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 428 Section 428.120 Tax Stamps; Returns</b>
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**TITLE 86: REVENUE**

**PART 428  
CANNABIS AND CONTROLLED SUBSTANCES TAX ACT**

**Section 428.120 Tax Stamps; Returns**

- a) Only tax stamps purchased from the Department as provided in this Section may be used to satisfy the requirements of the Act and this Part. All tax stamps are sold at 100% of face value. Stamps are issued in the following categories and denominations:
  - 1) Cannabis - \$5 (one gram or less);
  - 2) Controlled substances sold by weight - \$250 (one gram or less);
  - 3) Controlled substances not sold by weight - \$2,000 (50 dosage units or less).
- b) All tax stamp orders must be accompanied by a form CCS-1, Stamp Order Invoice/Return. The purchaser must indicate on the form the number of stamps of each denomination he or she wishes to purchase. The form should also include a name (for a receipt) and, for mail orders, a mailing address. Orders must be accompanied by payment in cash (at the purchaser's risk), or by certified check or money order. Personal checks will not be accepted.
- c) Tax stamps ordered by mail will be sent first class to the address on the form CCS-1 at the risk of the purchaser. There will be no refunds for lost or unused stamps.
- d) Form CCS-1 may be obtained, and tax stamps purchased, during normal business hours at the Department's Springfield and Chicago offices, which are located at the Willard Ice Building, 101 West Jefferson Street, Springfield, and the State of Illinois Center, 100 West Randolph Street, C-300 (concourse level), Chicago. In addition, forms may be obtained and stamps purchased by mail. Send orders to the Illinois Department of Revenue, Excise Taxes Section, at either P. O. Box 19018, Springfield, Illinois 62794-9018, or 100 West Randolph Street, C-300, Chicago, Illinois 60601-3274.
- e) It is not a violation of the Act or this Part, or of any other state or local statute or ordinance, to purchase or possess the tax stamps described in this Part. *Neither the Director of the Department nor a public employee may reveal facts contained in a report or return required by the Act or this Part, nor can any information contained in such a report or return be used against the dealer in any criminal proceeding, unless such information has been independently obtained, except in connection with a proceeding involving taxes due under the Act from the taxpayer making the return (Section 13 of the Act).*

